EHJR 4204 - S AMD **457** By Senator Hargrove

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NOT ADOPTED 04/12/2007

Strike everything after page 1, line 7, and insert the following: "Article VII, section 2. Except as hereinafter provided and notwithstanding any other provision of this Constitution, the aggregate of all tax levies upon real and personal property by the state and all taxing districts now existing or hereafter created, shall not in any year exceed one percent of the true and fair value of such property in money((: Provided, however, That)). Nothing herein shall prevent levies at the rates now provided by law by or for any port or public utility district. The term "taxing district" for the purposes of this section shall mean any political subdivision, municipal corporation, district, or other governmental agency authorized by law to levy, or have levied for it, ad valorem taxes on property, other than a port or public utility district. Such aggregate limitation or any specific limitation imposed by law in conformity therewith may be exceeded only as follows:

(a) By any taxing district when specifically authorized so to do by a majority of at least three-fifths of the voters of the taxing district voting on the proposition to levy such additional tax submitted not more than twelve months prior to the date on which the proposed initial levy is to be made and not oftener than twice in such twelve month period, either at a special election or at the regular election of such taxing district, at which election the number of voters voting "yes" on the proposition shall constitute three-fifths of a number equal to forty percent of the total number of voters voting in such taxing district at the last preceding general election when the number of voters voting on the proposition does not exceed forty percent of the total number of voters voting in such taxing district in the last preceding general election; or by a majority of at least three-fifths of the voters of the taxing district voting on the proposition to levy when the number of voters voting on the proposition exceeds forty percent of the number of voters voting in such taxing

district in the last preceding general election((: Provided, That)). 1 2 Notwithstanding any other provision of this Constitution, proposition pursuant to this subsection to levy additional tax for the 3 support of the common schools or fire protection districts may provide 4 such support for a period of up to four years and any proposition to 5 levy an additional tax to support the construction, modernization, or 6 7 ((remodelling)) remodeling of school facilities or fire facilities may such support for a period not exceeding six years. 8 Notwithstanding any other provision of this subsection, a proposition 9 under this subsection to levy an additional tax for a school district 10 shall be authorized by a majority of the voters voting on the 11 proposition, regardless of the number of voters voting on the 12 13 proposition, if the proposition is approved at the general election, in which case the proposition to levy such additional tax shall be 14 submitted not more than fourteen months before the date on which the 15 proposed initial levy is to be made and not oftener than twice during 16 the fourteen-month period beginning with the general election at which 17 the proposition was first submitted. However, a proposition to levy an 18 additional tax for a school district may be submitted at the 2008 19 general election if the proposition has been submitted no more than 20 21 three times in such fourteen-month period;

(b) By any taxing district otherwise authorized by law to issue general obligation bonds for capital purposes, for the sole purpose of making the required payments of principal and interest on general obligation bonds issued solely for capital purposes, other than the replacement of equipment, when authorized so to do by majority of at least three-fifths of the voters of the taxing district voting on the proposition to issue such bonds and to pay the principal and interest thereon by annual tax levies in excess of the limitation herein provided during the term of such bonds, submitted not oftener than twice in any calendar year, at an election held in the manner provided by law for bond elections in such taxing district, at which election the total number of voters voting on the proposition shall constitute not less than forty percent of the total number of voters voting in such taxing district at the last preceding general election((÷ Provided, That)). Any such taxing district shall have the right by vote of its governing body to refund any general obligation bonds of said district issued for capital purposes only, and to provide for the

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- interest thereon and amortization thereof by annual levies in excess of 1 2 the tax limitation provided for herein((, And provided further, That)). The provisions of this section shall also be subject to the limitations 3
 - contained in Article VIII, Section 6, of this Constitution;

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(c) By the state or any taxing district for the purpose of preventing the impairment of the obligation of a contract when ordered so to do by a court of last resort.

BE IT FURTHER RESOLVED, That the secretary of state shall cause notice of this constitutional amendment to be published at least four times during the four weeks next preceding the election in every legal newspaper in the state."

Allows simple majority for a school district levy when the proposition is approved at the November general election. Changes the window between levy passage and when the levy goes into effect from twelve months to fourteen months. Because the conversion to the November general election for simple majority might cause the need for an additional levy election for a select group of school districts in calendar year 2008, provisions are included to allow three elections for calendar year 2008.

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